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It is true, that the New York labor statutes bulk much larger, when reprinted as in this volume, in the detached and scrappy form of their original enactment, than when condensed, as they have been by the Board of Statutory Consolidation. In the report of that Board they take up but sixty-eight pages; while in the volume before us they fill more than four times that space. Let us hope that the report of this Board may be adopted by the next Legislature.

MANUAL OF CORPORATE TAXATION IN NEW YORK. By HENRY M. POWELL. New York: Fallon Law Book Co. 1907. pp. xiii, 119.

The nature of this volume is best indicated by a few lines in the preface where it is stated that "a special effort has been made to have this little book printed and published so that it may be available to the profession before the time expires to file the Annual State Tax Reports." It is distinctly a handbook, not a treatise. It is prompted in the main by the 1906 and 1907 Amendments of the Franchise Tax Law, though it is not limited to a treatment of that law, but covers our statutes of taxation generally in so far as they relate to the taxation of corporations for state purposes. After a brief review, hardly more than an outline, of the history and system of taxing stock corporations for state purposes, the several corporation tax laws are quoted each *in extenso*, and brief paragraphic explanations are given of their terms. These notes—for the comments upon the laws is hardly more than a series of notes, and perhaps could not well have been much more—are not always arranged with as much system as might be desired, though they contain numerous useful hints. The method employed to explain the rather intricate Franchise Tax Law by hypothetical illustration is as helpful as it is unusual. The book does not cite many cases, but this is no fault of the author, as the amended law had not been judicially interpreted at the time of the book's preparation. The practice of the Comptroller's Office has been given, and a number of serviceable forms conclude the book.

REVIEWS TO FOLLOW:

THE JOURNAL OF THE CONSTITUTIONAL CONVENTION OF 1787. By JAMES MADISON. Edited by GAILLARD HUNT. New York: G. P. Putnam's Sons. 1908. 2 Vols. pp. xix, 392; vii, 461.

THE LAW OF THE FEDERAL AND STATE CONSTITUTIONS OF THE UNITED STATES. By FREDERIC J. STIMSON. Boston: The Boston Book Co. 1908. pp. xxii, 386.

FUNERALI. By PROF. MARIO RICCA-BARBERIS. Milan: *Societa Editrice Libraria*. 1906. pp. xxiii, 204.

THE INCORPORATION AND ORGANIZATION OF CORPORATIONS. 3rd Ed. By THOMAS GOLD FROST. Boston: Little, Brown & Co. 1908. pp. xv, 908.

THE CORPORATION MANUAL. 15th Annual Ed. 1907-08. Edited by JOHN S. PARKER. New York: Corporation Manual Co. 1908. pp. xiii, 1816.

MARKETABLE TITLE TO REAL ESTATE, Being also a Treatise on the Rights and Remedies of Vendors and Purchasers of Defective Titles (As Between Themselves). Second Edition. By CHAPMAN W. MAUPIN. New York: Baker, Voorhis & Co. 1907. pp. lxxvi, 910.